

**AMENDMENT TO RULES COMMITTEE PRINT 118-**

**10**

**OFFERED BY MR. WOMACK OF ARKANSAS**

At the end of subtitle C of title XVIII, add the following:

**1 SEC. 1859. EXCLUSION FROM GROSS INCOME OF THE BASIC**  
**2 NEEDS ALLOWANCE OF MEMBERS OF THE**  
**3 ARMED FORCES.**

**4 (a) IN GENERAL.**—Section 134(b) of the Internal  
**5 Revenue Code of 1986 is amended by adding at the end**  
**6 the following new paragraph:**

**7 “(7) BASIC NEEDS ALLOWANCE.**—The term  
**8 ‘qualified military benefit’ includes the basic needs**  
**9 allowance under section 402b of title 37, United**  
**10 States Code (as in effect at the time of the provision**  
**11 of such allowance).”.**

**12 (b) CONFORMING AMENDMENT.**—Section 134(b)(3)  
**13 of such Code is amended by striking “as provided in sub-**  
**14 paragraphs (B) and (C) and paragraphs (4) and (5)” and**  
**15 inserting “as otherwise provided in this subsection”.**

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years ending after the  
3 date of the enactment of this Act.

